

# **TOWN OF DAVIE**

## **TOWN COUNCIL AGENDA REPORT**

**TO:** Mayor and Councilmembers

**FROM/PHONE:** William Underwood, Budget & Finance Director/797-1050  
Donald DiPetrillo, Fire Chief/797-1213

**SUBJECT:** Resolution

**AFFECTED DISTRICT:** Townwide

### **TITLE OF AGENDA ITEM:**

A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF DAVIE, FLORIDA; REIMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF DAVIE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2004; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

### **REPORT IN BRIEF:**

This resolution is necessary to establish the Annual Fire Non-Ad Valorem Assessment for Fiscal Year 2005. The resolution allows the Town's consultant Governmental Services Group, Inc. to prepare the final assessment roll and provide notice to affected property owners via the Broward County Tax Collector. As discussed during budget workshops the Fire Rescue Department budget will provide for additional operational expenditures for the new Eastside Fire Station and increase staffing for the new Westside Fire Station. This requires adjusting the fire assessment rate schedule to the extent authorized by Council. If Council approves the fire assessment to fund these improvements the benchmark residential fire assessment rate would increase from \$58.00 to \$88.00. Presently, the average residential fire assessment rate in Broward County is \$120.20. Non-residential rates are adjusted by square footage in accordance with the fee schedule. A public hearing to establish the final rate resolution has been advertised for the September 8th, 2004 Town Council meeting.

### **PREVIOUS ACTIONS:**

The enacting Ordinance #96-33 is also amended and presented with this item for final reading. The preliminary rate resolution and Ordinance was approved by Council on first reading at the July 14, 2004 meeting.

**CONCURRENCES:** Not applicable.

### **FISCAL IMPACT:**

Has request been budgeted?      yes

If yes, expected revenue: \$4,365,426.00 less adjustments for tax exempt properties and expenses.

Account Name: Fire Assessment Revenue

Additional Comments:

**RECOMMENDATION(S):** Motion to approve resolution.

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**TOWN OF DAVIE, FLORIDA**

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**FIRE RESCUE ASSESSMENT  
ANNUAL RATE RESOLUTION  
FOR  
FISCAL YEAR BEGINNING OCTOBER 1, 2004**

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**ADOPTED SEPTEMBER 14, 2004**

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**TOWN OF DAVIE, FLORIDA**

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE TOWN OF DAVIE, FLORIDA, RELATING TO THE PROVISION OF FIRE RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF DAVIE, FLORIDA; REIMPOSING FIRE RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF DAVIE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2004; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council of Davie, Florida (the "Town Council"), has enacted Ordinance No. 96-33 (the "Ordinance"), as it may be amended, which authorizes the imposition of Fire Rescue Assessments for fire rescue services, facilities, and programs against Assessed Property located within the Town;

**WHEREAS**, the imposition of a Fire Rescue Assessment for fire rescue services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Rescue Assessed Cost among parcels of Assessed Property;

**WHEREAS**, the Town Council desires to reimpose a Fire Rescue Assessment within the Town using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2004;

**WHEREAS**, the Town Council, on July 14, 2004, adopted Resolution No. R-2004-171 (the "Preliminary Rate Resolution"), containing and referencing a brief and general description of the fire rescue facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Rescue Assessed Cost to compute the Fire Rescue Assessment for fire rescue services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll, provision of published notice required by the Ordinance and mailed notice if circumstances described in Section 2.08(F) of the Ordinance so require;

**WHEREAS**, in order to reimpose Fire Rescue Assessments for the Fiscal Year beginning October 1, 2004, the Ordinance requires the Town Council to adopt an Annual Rate Resolution, during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Town Council deems appropriate, after hearing comments and objections of all interested parties;

**WHEREAS**, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

**WHEREAS**, notice of a public hearing has been published and mailed as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 14, 2004, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance No. 96-33, (the "Ordinance"), as it may be amended, Resolution No. R-96-254 (the "Initial Assessment Resolution"), Resolution No. R-96-285 (the "Final Assessment Resolution"), as supplemented and modified by Resolution No. R-97-19, the Annual Rate Resolution for Fiscal Year commencing October 1, 1997 (Resolution No. R-97-303), the Annual Rate Resolution for Fiscal Year commencing October 1, 1998 (Resolution No. R-98-284), the Annual Rate Resolution for Fiscal Year commencing October 1, 1999 (Resolution No. R-99-287), the Annual Rate Resolution for Fiscal Year commencing October 1, 2000 (Resolution No. R-2000-215), the Annual Rate Resolution for Fiscal Year

commencing October 1, 2001 (Resolution No. R-2001-233), the Annual Rate Resolution for Fiscal Year commencing October 1, 2002 (Resolution No. R-2002-201), the Annual Rate Resolution for Fiscal Year commencing October 1, 2003 (Resolution No. R-2003-214), the Preliminary Rate Resolution (Resolution No. R-2004-171), Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have the meanings defined in the Ordinance, as it may be amended, the Initial Assessment Resolution, the Final Assessment Resolution, as supplemented and modified, and the Preliminary Rate Resolution.

**SECTION 3. REIMPOSITION OF FIRE RESCUE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is hereby approved, are hereby found to be specially benefited by the provision of the fire rescue services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Rescue Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Town will be specially benefited by the Town's provision of fire rescue services, facilities, and programs in an amount not less than the Fire Rescue Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, as it may be amended, the Initial Assessment Resolution, the Final Assessment Resolution, as amended, and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix A and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2004, the estimated Fire Rescue Assessed Cost to be assessed is \$4,365,426.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2004, are hereby established as follows:

<b>RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Rate Per Dwelling Unit</b>				
Single Family	\$ 88.00				
<b>NON-RESIDENTIAL PROPERTY USE CATEGORIES</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/ Warehouse</b>	<b>Institutional</b>	<b>Educational</b>
	< 1,999	\$ 229.00	\$ 29.00	\$ 456.00	\$ 230.00
	2,000 - 3,499	\$ 458.00	\$ 57.00	\$ 911.00	\$ 459.00
	3,500 - 4,999	\$ 801.00	\$ 100.00	\$ 1,594.00	\$ 803.00
	5,000 - 9,999	\$ 1,144.00	\$ 142.00	\$ 2,277.00	\$ 1,147.00
	10,000 - 19,999	\$ 2,287.00	\$ 284.00	\$ 4,553.00	\$ 2,294.00
	20,000 - 29,999	\$ 4,574.00	\$ 567.00	\$ 9,105.00	\$ 4,588.00
	30,000 - 39,999	\$ 6,861.00	\$ 851.00	\$ 13,657.00	\$ 6,882.00
	40,000 - 49,999	\$ 9,148.00	\$ 1,134.00	\$ 18,209.00	\$ 9,176.00
	50,000-59,999	\$ 11,435.00	\$ 1,418.00	\$ 22,761.00	\$ 11,470.00
	60,000-69,999	\$ 13,722.00	\$ 1,701.00	\$ 27,313.00	\$ 13,764.00
	70,000-79,999	\$ 16,009.00	\$ 1,985.00	\$ 31,865.00	\$ 16,057.00
	80,000-89,999	\$ 18,296.00	\$ 2,268.00	\$ 36,417.00	\$ 18,351.00
	90,000-99,999	\$ 20,582.00	\$ 2,552.00	\$ 40,970.00	\$ 20,645.00
	>100,000	\$ 22,869.00	\$ 2,835.00	\$ 45,522.00	\$ 22,939.00

(D) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2004.

(E) No Fire Rescue Assessment shall be imposed upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the Town Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

(F) As authorized in Section 2.13 of the Ordinance, as it may be amended, interim Fire Rescue Assessments are also levied and imposed against all property for which a Building Permit is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(G) Fire Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(H) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the



Fire Rescue Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this resolution.

**SECTION 7. EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

**PASSED AND ADOPTED** this 14th day of September, 2004.

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MAYOR/COUNCIL MEMBER

ATTEST:

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TOWN CLERK

APPROVED THIS 14TH DAY OF SEPTEMBER, 2004

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas J. Willi, who, after being duly sworn, deposes and says:

1. Thomas J. Willi, as Town Administrator of the Town of Davie, Florida ("Town"), pursuant to the authority and direction received from the Town Council, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Rescue Assessment Ordinance adopted by the Town Council on August 8, 1996 (the "Assessment Ordinance") in conformance with the Preliminary Rate Resolution adopted by the Town Council on July 14, 2004 (the "Preliminary Rate Resolution"). The Preliminary Rate Resolution directed and authorized notice by First Class Mail only to affected owners in the event circumstances described in Section 2.08(F) of the Ordinance so required.

2. In accordance with the Assessment Ordinance, Mr. Willi timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Broward County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
Thomas J. Willi, affiant

STATE OF FLORIDA  
COUNTY OF BROWARD COUNTY

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 2004 by Thomas J. Willi, Town Administrator, Town of Davie, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX B**

**PROOF OF PUBLICATION**

**APPENDIX C**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the Town Council, or authorized agent of the Town of Davie, Florida (the "Town"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire rescue services (the "Non-Ad Valorem Assessment Roll") for the Town is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Broward County Department of Finance and Administrative Services by September 15, 2004.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Broward County Department of Finance and Administrative Services and made part of the above described Non-Ad Valorem Assessment Roll this \_\_\_\_ day of \_\_\_\_\_, 2004.

**TOWN OF DAVIE, FLORIDA**

By: \_\_\_\_\_  
Mayor

**[to be delivered to Broward County Department of  
Finance and Administrative Services prior to September 15]**